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November 15, 2013

Jeff Derouen
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation
Case No. 2013-00148

Dear Mr. Derouen:

Atmos Energy Corporation submits the updated response to MFR 16(12)(o)2. I certify that the electronic documents are true and correct copies of the original documents.

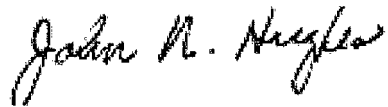
If you have any questions about this filing, please contact me.

Submitted By:

Douglas Walther
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And

A handwritten signature in black ink that reads "John N. Hughes". The script is fluid and cursive, with the first letters of each word being capitalized and prominent.

John N. Hughes
124 West Todd St.
Frankfort, KY 40601
Phone: 502 227 7270
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Attorneys for Atmos Energy Corporation

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(12)(o) (Supplement 5)
Page 1 of 1

SUPPLEMENTAL RESPONSE (11/15/2013)

REQUEST:

- (12) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (o) Complete monthly budget variance reports, with narrative explanations, for the twelve (12) months immediately prior to the base period, each month of the base period, and any subsequent months, as they become available;

SUPPLEMENTAL RESPONSE:

Please see supplemental attachment FR_16(12)(o)_Att1 for the monthly report for September 2013. Please see supplemental attachment FR_16(12)(o)_Att2 for the monthly report for September 2013.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(12)(o)_Att1_Suppl5 - Budget Variance Report September 2013.pdf, 5 Pages.

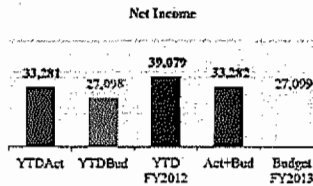
ATTACHMENT 2 - Atmos Energy Corporation, FR_16(12)(o)_Att2_Suppl5 - Budget Variance Report October 2013.pdf, 5 Pages

Respondent: Josh Densman

Atmos Energy Corporation KY/Mid-States Division Summary - Financial Results

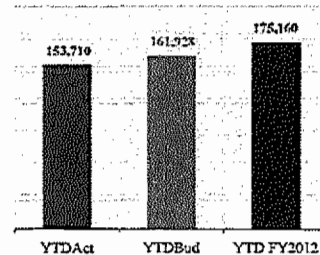
For the Period Ended September 30, 2013
(\$000's)

SUMMARY



	MTD				QTD				YTD			
	Actual	Budget	Fav/Unfav	FY2012	Actual	Budget	Fav/Unfav	FY2012	Actual	Budget	Fav/Unfav	FY2012
Net Income	(1,912)	300	(2,212)	12,106	(2,205)	317	(2,522)	12,848	33,281	27,098	6,183	39,079
Gross Profit	8,760	9,734	(974)	9,226	24,725	29,152	(4,427)	29,511	153,710	161,928	(8,218)	175,160
O&M exc Bad Debt	5,855	4,485	(1,370)	5,520	14,212	13,835	(378)	15,417	54,795	56,429	1,634	65,297
Capital Expenditures	8,677	5,025	(3,651)	10,969	23,570	18,103	(5,467)	26,784	77,421	82,049	4,619	83,871

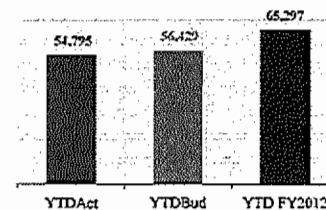
GROSS PROFIT



MTD: Weather related margins are \$45k better than budget. Consumption related margins are a positive \$113k because of higher than budgeted heat load factors. Budgeted customer variance is \$110k favorable. Other operating revenue is (\$5k) worse than budget and transportation margins are (\$36k) worse than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$1,201k) worse than budget. Variances above reflect the sale of Georgia properties. Impact of sale had a total variance of (\$1,725k).

YTD: Weather related margins are (\$122k) worse than budget. Consumption related margins are a positive \$1,088k because of higher than budgeted heat load factors. Budgeted customer variance is \$176k favorable. Other operating revenue is (\$720k) worse than budget and transportation margins are \$321k better than budget. Margins related to price, rate case variance, banner adjustments, and oracle additions are (\$8,966k) worse than budget. Variances above reflect the sale of Georgia properties. Impact of sale had a total variance of (\$10,636).

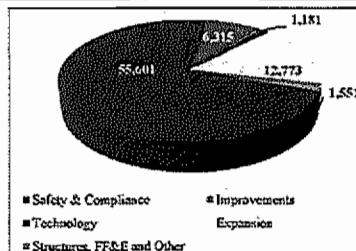
O&M exc BAD DEBT



MTD: SSU direct unfavorable \$40k, SSU billing unfavorable \$643k, Labor favorable (\$190k) due to GA and cap rate 3.1%, Benefits favorable (\$50k) due to GA and cap rate, Outside services unfavorable \$598k due to contractor labor/legal (Blacksburg VA incident), Vehicles favorable (\$120k) due to GA impact/lower vehicle/equip leases/costs/impact of renewal credit, Materials unfavorable \$171k under budgeted and Employee welfare unfavorable \$473k due to MIP/VPP/restricted stock.

YTD: SSU direct unfavorable \$187k, SSU billing favorable (\$1,634k), Labor favorable (\$846k) due mainly to GA, Benefits favorable (\$1,407k) due to GA and variance, Employee welfare unfavorable \$565k due to MIP/VPP/restricted stock, Insurance favorable (\$148k) better than budget, Materials unfavorable \$247k under budgeted, Misc unfavorable \$450k due to difference in budget and actual for transition costs, Outside services unfavorable \$1,410k due to transmission line assessment, legal, contract labor and LNG decommission, Rents/Utilities favorable (\$140k) GA impact/company use gas, Telecom favorable (\$129k) lower WAN/LAN costs, Employee travel unfavorable \$199k due to CSS training and Vehicles favorable (\$309k) due to GA impact lower lease/operating costs and impact of renewal credit.

CAPITAL EXPENDITURES



MTD: System Integrity unfavorable \$1,980k due to timing of KY PRP, Public Improvement unfavorable \$570k due to timing of Joe B Jackson Pkwy in TN and OH/accr unfavorable \$1,198k.

YTD: Growth unfavorable \$1,694k due to Glen Gables in KY and functionals in TN & VA, System Integrity favorable (\$3,269k) due to GA and VA SAVE, Public Improvements favorable (\$1,251k) due to GA and System Improvements favorable (\$1,883k) due to Split Log Rd, Rutherford Blvd & Johnson City reinforcement in TN, GA & riser replacement/Hillman Hwy in VA.



Atmos Energy Corporation **KY/Mid-States Division** **Income Statement - Comparative**

For the Period Ended September 30, 2013
(*\$000's*)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
Gross profit:												
Delivered gas	6,797	7,730	(933)	7,368	19,240	23,357	(4,117)	23,763	127,005	134,821	(7,816)	146,777
Transportation	1,732	1,768	(36)	1,628	5,102	5,183	(81)	5,088	23,668	23,349	319	24,127
Other revenue	231	236	(5)	230	383	612	(229)	660	3,037	3,758	(721)	4,256
Total gross profit	8,760	9,734	(974)	9,226	24,725	29,152	(4,427)	29,511	153,710	161,928	(8,218)	175,160
Operating expenses:												
Operation & maintenance	5,855	4,485	(1,370)	5,520	14,213	13,835	(378)	15,417	54,795	56,429	1,634	65,297
Provision for bad debts	354	41	(313)	112	424	123	(301)	202	1,194	746	(448)	1,043
Total O&M expense	6,209	4,526	(1,683)	5,632	14,637	13,958	(679)	15,619	55,989	57,175	1,186	66,340
Depreciation & amortization	2,453	2,845	392	2,719	7,001	8,299	1,298	8,243	28,804	31,916	3,112	35,355
Taxes, other than income	909	965	56	953	2,623	2,936	313	3,061	12,112	12,705	593	14,395
Total operating expenses	9,571	8,336	(1,235)	9,304	24,261	25,193	932	26,923	96,905	101,796	4,891	116,090
Operating income	(811)	1,398	(2,209)	(78)	464	3,959	(3,495)	2,588	56,805	60,132	(3,327)	59,070
Other income (expense):												
Interest, net	(1,176)	(1,433)	257	(1,221)	(3,538)	(4,255)	717	(4,058)	(14,540)	(16,482)	1,942	(17,619)
Miscellaneous income (expense), net	229	542	(313)	9,945	876	833	43	11,358	13,617	2,256	11,361	12,291
Total other income (expense)	(947)	(891)	(56)	8,724	(2,662)	(3,422)	760	7,300	(923)	(14,226)	13,303	(5,328)
Income (loss) before income taxes	(1,758)	507	(2,265)	8,646	(2,198)	537	(2,735)	9,888	55,882	45,906	9,976	53,742
Provision/(Benefit) for income taxes	154	207	53	(3,460)	7	220	213	(2,960)	22,601	18,808	(3,793)	14,663
Net income (loss)	(1,912)	300	(2,212)	12,106	(2,205)	317	(2,522)	12,848	33,281	27,098	6,183	39,079
EBIT - Actual	(582)	1,940	(2,522)	9,867	1,340	4,792	(3,452)	13,946	70,422	62,388	8,034	71,361
Degree Days - % of Normal (adjusted for WNA States)	21%			108%	21%			108%	100%			94%



Atmos Energy Corporation

KY/Mid-States Division

Total Spending- Comparative

For the Period Ended September 30, 2013
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
Labor	955	1,126	171	874	2,967	3,515	548	3,528	13,221	13,894	673	16,168
Benefits	656	697	41	570	1,897	2,173	276	2,156	7,245	8,593	1,348	8,446
Employee Welfare	530	48	(482)	362	614	141	(473)	447	1,630	1,034	(596)	1,452
Insurance	44	54	10	63	122	162	40	146	488	636	148	642
Rent, Maint., & Utilities	168	168	0	245	450	503	53	500	1,897	1,989	92	2,441
Vehicles & Equip	73	194	121	77	336	580	244	467	1,985	2,295	310	2,578
Materials & Supplies	272	101	(171)	129	503	302	(201)	396	1,457	1,209	(248)	1,439
Information Technologies	11	10	(1)	15	21	29	8	33	131	157	26	163
Telecom	83	80	(3)	76	206	240	34	263	841	986	145	1,057
Marketing	16	41	25	68	129	122	(7)	143	521	466	(55)	713
Directors & Shareholders & PR	-	-	0	1	-	-	0	1	1	1	0	2
Dues & Donations	30	15	(15)	15	61	48	(13)	60	366	372	6	442
Print & Postages	3	6	3	5	9	17	8	14	47	69	22	62
Travel & Entertainment	141	84	(57)	118	312	247	(65)	292	1,224	997	(227)	1,110
Training	6	9	3	9	18	24	6	28	88	145	57	117
Outside Services	1,006	609	(397)	1,543	2,460	1,846	(614)	3,113	9,050	7,640	(1,410)	10,860
Miscellaneous	(15)	10	25	12	36	75	39	270	99	(192)	(291)	684
	3,979	3,252	(727)	4,182	10,141	10,024	(117)	11,857	40,291	40,291	0	48,376
Expense Billings	1,876	1,233	(643)	1,338	4,072	3,811	(261)	3,560	14,504	16,138	1,634	16,921
	5,855	4,485	(1,370)	5,520	14,213	13,835	(378)	15,417	54,795	56,429	1,634	65,297
Provision for Bad Debt	354	41	(313)	112	424	123	(301)	202	1,194	746	(448)	1,043
Total O&M Expense	6,209	4,526	(1,683)	5,632	14,637	13,958	(679)	15,619	55,989	57,175	1,186	66,340
Total Capital Expenditures	8,677	5,026	(3,651)	10,969	23,570	18,103	(5,467)	26,784	77,421	82,040	4,619	83,871
Total Spending	14,886	9,552	(5,334)	16,601	38,207	32,061	(6,146)	42,403	133,410	139,215	5,805	150,211
Labor Capitalization Rates	57.2%	54.1%	3.0%	57.1%	57.3%	54.2%	3.2%	55.8%	54.6%	54.4%	0.2%	53.5%



Atmos Energy Corporation

KY/Mid-States Division

Statistical Information

For the Period Ended September 30, 2013
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012	FY2013	Budget	Fav/Unfav	FY2012
Volumes (Mmcft):												
Residential	313	363	(50)	354	936	1,093	(157)	1,189	20,771	21,516	(745)	20,906
Commercial	402	418	(16)	462	1,124	1,261	(137)	1,440	12,576	12,857	(281)	13,144
Industrial	146	242	(96)	320	458	715	(257)	981	3,592	3,981	(389)	4,960
Public Authorities	41	34	7	41	129	104	25	111	1,381	1,336	45	1,157
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
Unbilled	(9)	(1)	(8)	20	(1)	(9)	8	(51)	163	(6)	169	(69)
Total gas distribution volumes	893	1,056	(163)	1,197	2,646	3,164	(518)	3,670	38,483	39,684	(1,201)	40,098
Transportation volumes	2,672	3,012	(340)	2,785	8,780	8,918	(138)	9,087	40,489	39,927	562	43,592
Total throughput	3,565	4,068	(503)	3,982	11,426	12,082	(656)	12,757	78,972	79,611	(639)	83,690
Customers (000's):												
Residential	288	334	(46)	335	289	336	(47)	359	316	341	(25)	399
Commercial	37	41	(4)	40	37	41	(4)	43	40	42	(2)	49
Industrial	1	1	0	1	1	1	0	1	1	1	0	1
Public Authorities	2	2	0	2	2	2	0	3	2	2	0	3
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
Total Customers	328	378	(50)	378	329	380	(51)	406	359	386	(27)	452
Employee Count (12-month average)	433			552								
Customer per Employee	758			685								



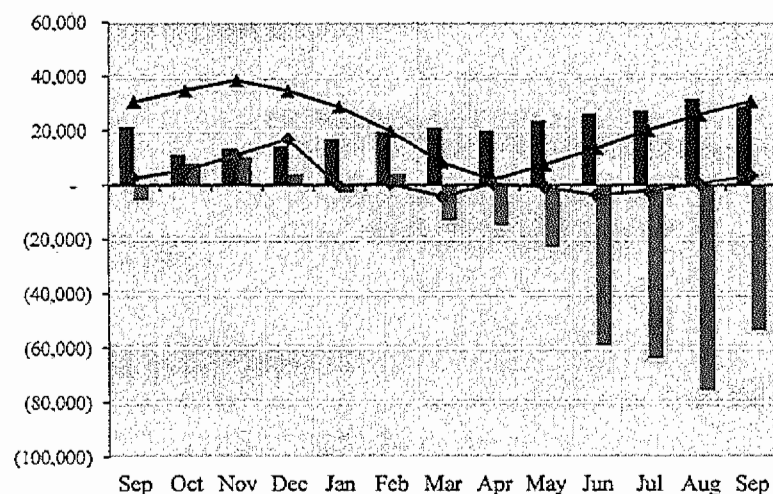
Atmos Energy Corporation

KY/Mid-States Division

Key Balance Sheet Accounts

For the Period Ended September 30, 2013
(\$000's)

13-Month Trending



Construction Work in Progress Measure of Cash Flow
Gas Stored Underground Deferred Gas Costs

Total PP&E	927,943
Net Prop, Plant and Equip	563,521
Construction Work in Progress	29,231
Deferred Gas Costs	3,444
Accts Rec, Less Allow for Doubtful Accts	18,894
Accts Rec, Over 90 Days	
Gas Stored Underground	30,913
Customers' Deposits	6,462
Bad Debt Provision as a Percentage of Revenues	0.36%
Measure of Cash Flow *	(53,492)
Change in cash flow from prior year September	(47,928)

Comments:

CWIP: Down slightly month over month due to year end project closings but up year over year.

Deferred Gas Costs: Down slightly month over month and year over year. Continue to be in a good position going into the heating season.

Gas stored underground: Up month over month and in line with prior year.

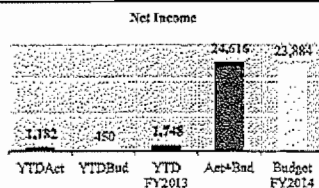
Change in cash flow: Change in cash flow is attributable to the change in deferred gas costs (\$7.0M), Acct Rec (\$6.6M), change in NI (\$4.9M), value of gas stored underground (\$23.2M) and related deferred income taxes \$19.0M.

* Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.

Atmos Energy Corporation KY/Mid-States Division Summary - Financial Results

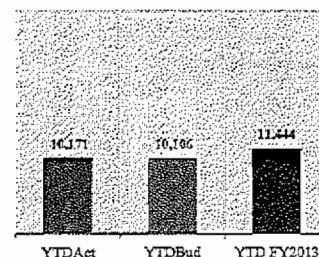
For the Period Ended October 31, 2013
(\$000's)

SUMMARY



	MTD				QTD				YTD			
	Actual	Budget	Fav/Unfav	FY2013	Actual	Budget	Fav/Unfav	FY2013	Actual	Budget	Fav/Unfav	FY2013
Net Income	1,182	450	732	1,748	1,182	450	732	1,748	1,182	450	732	1,748
Gross Profit	10,171	10,106	65	11,444	10,171	10,106	65	11,444	10,171	10,106	65	11,444
O&M exc Bad Debt	4,036	5,040	1,004	4,263	4,036	5,040	1,004	4,263	4,036	5,040	1,004	4,263
Capital Expenditures	5,229	8,646	3,417	3,340	5,229	8,646	3,417	3,340	5,229	8,646	3,417	3,340

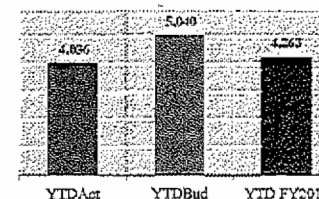
GROSS PROFIT



MTD: Weather related margins are \$220k better than budget. Consumption related margins are a negative (\$319k) because of lower than budgeted heat load factors. Budgeted customer variance is \$96k favorable. Other operating revenue is \$13k better than budget and transportation margins are \$101k better than budget. Margins related to price, banner adjustments, unbilled, and oracle additions are (\$47k) worse than budget.

YTD: Weather related margins are \$220k better than budget. Consumption related margins are a negative (\$319k) because of lower than budgeted heat load factors. Budgeted customer variance is \$96k favorable. Other operating revenue is \$13k better than budget and transportation margins are \$101k better than budget. Margins related to price, banner adjustments, unbilled, and oracle additions are (\$47k) worse than budget.

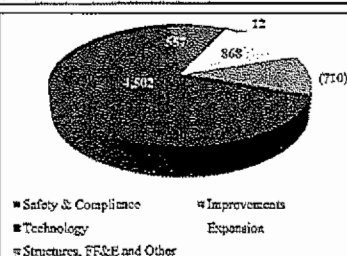
O&M exc BAD DEBT



MTD: SSU direct favorable (\$247k), SSU billing favorable (\$315k), Labor unfavorable \$9k due to lump sum increases, Benefits favorable (\$589k) due to variance, Outside services unfavorable \$235k due to legal, Telecom favorable (\$22k), Employee travel favorable (\$33k) and Dues favorable (\$18k) all due to timing.

YTD: SSU direct favorable (\$247k), SSU billing favorable (\$315k), Labor unfavorable \$9k due to lump sum increases, Benefits favorable (\$589k) due to variance, Outside services unfavorable \$235k due to legal, Telecom favorable (\$22k), Employee travel favorable (\$33k) and Dues favorable (\$18k) all due to timing.

CAPITAL EXPENDITURES



MTD: System integrity favorable (\$1,991k) due to KY PRP, Triplett IP and Cardinal Club project timing and timing of Old Nashville Hwy in TN, Equipment favorable (\$366k) due to timing in all areas and Overhead/accr favorable (\$761k).

YTD: System integrity favorable (\$1,991k) due to KY PRP, Triplett IP and Cardinal Club project timing and timing of Old Nashville Hwy in TN, Equipment favorable (\$366k) due to timing in all areas and Overhead/accr favorable (\$761k).



Atmos Energy Corporation

KY/Mid-States Division

Income Statement - Comparative

For the Period Ended October 31, 2013

(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2014	Budget	Fav/Unfav	FY2013	FY2014	Budget	Fav/Unfav	FY2013	FY2014	Budget	Fav/Unfav	FY2013
Gross profit:												
Delivered gas	7,768	7,818	(50)	9,058	7,768	7,818	(50)	9,058	7,768	7,818	(50)	9,058
Transportation	2,093	1,991	102	1,991	2,093	1,991	102	1,991	2,093	1,991	102	1,991
Other revenue	310	297	13	395	310	297	13	395	310	297	13	395
Total gross profit	10,171	10,106	65	11,444	10,171	10,106	65	11,444	10,171	10,106	65	11,444
Operating expenses:												
Operation & maintenance	4,036	5,040	1,004	4,263	4,036	5,040	1,004	4,263	4,036	5,040	1,004	4,263
Provision for bad debts	39	39	0	48	39	39	0	48	39	39	0	48
Total O&M expense	4,075	5,079	1,004	4,311	4,075	5,079	1,004	4,311	4,075	5,079	1,004	4,311
Depreciation & amortization	2,301	2,366	65	2,513	2,301	2,366	65	2,513	2,301	2,366	65	2,513
Taxes, other than income	910	938	28	991	910	938	28	991	910	938	28	991
Total operating expenses	7,286	8,383	1,097	7,815	7,286	8,383	1,097	7,815	7,286	8,383	1,097	7,815
Operating income	2,885	1,723	1,162	3,629	2,885	1,723	1,162	3,629	2,885	1,723	1,162	3,629
Other income (expense):												
Interest, net	(1,132)	(1,182)	50	(1,260)	(1,132)	(1,182)	50	(1,260)	(1,132)	(1,182)	50	(1,260)
Miscellaneous income (expense), net	231	215	16	208	231	215	16	208	231	215	16	208
Total other income (expense)	(901)	(967)	66	(1,052)	(901)	(967)	66	(1,052)	(901)	(967)	66	(1,052)
Income (loss) before income taxes	1,984	756	1,228	2,577	1,984	756	1,228	2,577	1,984	756	1,228	2,577
Provision/(Benefit) for income taxes	802	306	(496)	829	802	306	(496)	829	802	306	(496)	829
Net income (loss)	1,182	450	732	1,748	1,182	450	732	1,748	1,182	450	732	1,748
EBIT - Actual	3,116	1,938	1,178	3,837	3,116	1,938	1,178	3,837	3,116	1,938	1,178	3,837
Degree Days - % of Normal (adjusted for WNA States)	95%			113%	95%			113%	95%			113%



Atmos Energy Corporation **KY/Mid-States Division** **Total Spending- Comparative**

For the Period Ended October 31, 2013
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2014	Budget	Fav/Unfav	FY2013	FY2014	Budget	Fav/Unfav	FY2013	FY2014	Budget	Fav/Unfav	FY2013
Labor	1,007	1,117	110	1,215	1,007	1,117	110	1,215	1,007	1,117	110	1,215
Benefits	(1)	632	633	360	(1)	632	633	360	(1)	632	633	360
Employee Welfare	116	123	7	103	116	123	7	103	116	123	7	103
Insurance	40	39	(1)	48	40	39	(1)	48	40	39	(1)	48
Rent, Maint., & Utilities	145	148	3	115	145	148	3	115	145	148	3	115
Vehicles & Equip	166	178	12	189	166	178	12	189	166	178	12	189
Materials & Supplies	121	113	(8)	111	121	113	(8)	111	121	113	(8)	111
Information Technologies	5	12	7	6	5	12	7	6	5	12	7	6
Telecom	43	70	27	42	43	70	27	42	43	70	27	42
Marketing	26	45	19	89	26	45	19	89	26	45	19	89
Directors & Shareholders & PR	-	1	1	-	-	1	1	-	-	1	1	-
Dues & Donations	13	35	22	32	13	35	22	32	13	35	22	32
Print & Postages	4	4	0	3	4	4	0	3	4	4	0	3
Travel & Entertainment	45	77	32	63	45	77	32	63	45	77	32	63
Training	4	11	7	4	4	11	7	4	4	11	7	4
Outside Services	777	594	(183)	791	777	594	(183)	791	777	594	(183)	791
Miscellaneous	4	5	1	(38)	4	5	1	(38)	4	5	1	(38)
	2,515	3,204	689	3,133	2,515	3,204	689	3,133	2,515	3,204	689	3,133
Expense Billings	1,521	1,836	315	1,130	1,521	1,836	315	1,130	1,521	1,836	315	1,130
	4,036	5,040	1,004	4,263	4,036	5,040	1,004	4,263	4,036	5,040	1,004	4,263
Provision for Bad Debt	39	39	0	48	39	39	0	48	39	39	0	48
Total O&M Expense	4,075	5,079	1,004	4,311	4,075	5,079	1,004	4,311	4,075	5,079	1,004	4,311
Total Capital Expenditures	5,229	8,646	3,417	3,340	5,229	8,646	3,417	3,340	5,229	8,646	3,417	3,340
Total Spending	9,304	13,725	4,421	7,651	9,304	13,725	4,421	7,651	9,304	13,725	4,421	7,651
Labor Capitalization Rates	56.7%	54.9%	1.8%	55.2%	56.7%	54.9%	1.8%	55.2%	56.7%	54.9%	1.8%	55.2%



Atmos Energy Corporation

KY/Mid-States Division

Statistical Information

For the Period Ended October 31, 2013
(\$000's)

	Month-to-Date				Quarter-to-Date				Year-to-Date			
	FY2014	Budget	Fav/Unfav	FY2013	FY2014	Budget	Fav/Unfav	FY2013	FY2014	Budget	Fav/Unfav	FY2013
Volumes (Mmcft):												
Residential	374	503	(129)	611	374	503	(129)	611	374	503	(129)	611
Commercial	501	487	14	582	501	487	14	582	501	487	14	582
Industrial	153	149	4	341	153	149	4	341	153	149	4	341
Public Authorities	43	55	(12)	66	43	55	(12)	66	43	55	(12)	66
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
Unbilled	428	362	66	465	428	362	66	465	428	362	66	465
Total gas distribution volumes	1,499	1,556	(57)	2,065	1,499	1,556	(57)	2,065	1,499	1,556	(57)	2,065
Transportation volumes	3,252	3,354	(102)	3,419	3,252	3,354	(102)	3,419	3,252	3,354	(102)	3,419
Total throughput	4,751	4,910	(159)	5,484	4,751	4,910	(159)	5,484	4,751	4,910	(159)	5,484
Customers (000's):												
Residential	289	283	6	337	289	283	6	337	289	283	6	337
Commercial	37	37	0	41	37	37	0	41	37	37	0	41
Industrial	1	1	0	1	1	1	0	1	1	1	0	1
Public Authorities	2	2	0	2	2	2	0	2	2	2	0	2
Irrigation	-	-	0	-	-	-	0	-	-	-	0	-
Total Customers	329	323	6	381	329	323	6	381	329	323	6	381
Employee Count (12-month average)	428			543								
Customer per Employee	769			702								



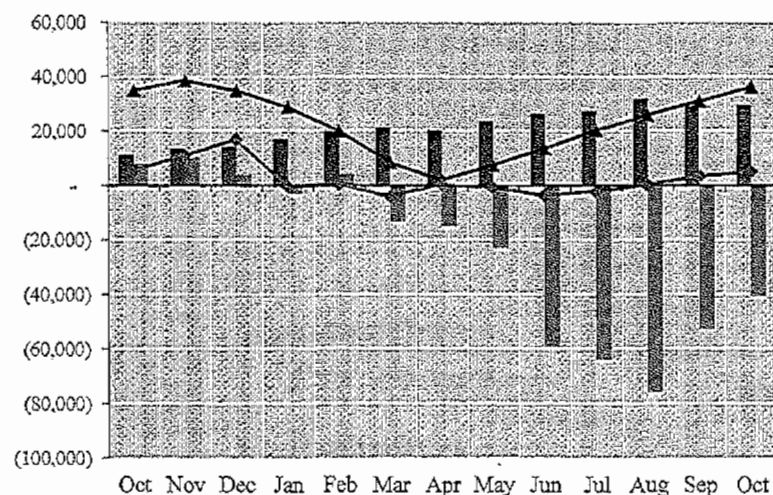
Atmos Energy Corporation

KY/Mid-States Division

Key Balance Sheet Accounts

For the Period Ended October 31, 2013
(\$000's)

13-Month Trending



Total PP&E	932,014
Net Prop, Plant and Equip	566,651
Construction Work in Progress	29,452
Deferred Gas Costs	4,998
Accts Rec, Less Allow for Doubtful Accts	21,069
Accts Rec, Over 90 Days	
Gas Stored Underground	36,186
Customers' Deposits	6,408

Bad Debt Provision as a Percentage of Revenues 0.24%

Measure of Cash Flow * (40,694)
Change in cash flow from prior year September (48,647)

Comments:

CWIP: In line with previous month and up year over year due to several large projects.

Deferred Gas Costs: Down slightly month over month and up slightly year over year. Are still in a good position going into the heating season.

Gas stored underground: Up slightly month over month and in line with historical trends as we continue to store for the upcoming winter heating season.

Change in cash flow: Change in cash flow is attributable to the change in deferred gas costs (\$5.8M), Acct Rec (\$6.5M), value of gas stored underground (\$28.1M) and related deferred income taxes (\$4.8M).

* Note: Represents changes in working capital and other long-term accounts, less capital expenditures, depreciation, and deferred taxes. This measure is not representative of cash flows prepared in accordance with US GAAP.